

Memo

To: House Tax Policy Committee

From: Brad Ward, Vice President of Public Policy and Legal Affairs

Date: February 4, 2015

Re: House Bills 4018 and 4019 – SUPPORT

Michigan Realtors®, with over 24,500 members statewide, asks for your support of House Bills 4018 and 4019.

These bills provided much needed clarity to enhance Michigan's economy. As demand for cloud computing increases, this legislation establishes environment to entice business and investment.

REALTORS® across Michigan use prewritten computer software installed on another server frequently to utilize mortgage and analytical data. This data is vital to their day to day business practices.

We believe that it is good policy moving forward to not tax this type of computing as the software is not a tangible good where the customer never has possession or control.

If you have any questions, please contact Brad Ward at the Michigan Realtors® office at (517) 372-8890.